

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 6145

November 6, 1961

## NOTICE ON PACKAGES OF CIGARS

Manufacturers and importers of tobacco products:

Purpose. This industry circular is to call specifically to your attention the requirement concerning the "notice" on packages of cigars as set forth in regulations in 26 CFR 270.214 and 275.73 which became effective October 1, 1961.

Background. Inquiries have been received as to whether the appearance of the word "cigars" in the class designation on a package of large cigars would fulfill the requirement of the regulations, or if the word "cigars" must be separately stated on the package.

Requirement of Regulations. Under the return system it is necessary that packages of tobacco products have positive expressions of the quantity, kind, and class, if applicable, of the tobacco products contained in the packages. Therefore, for large cigars Sections 270.214 and 275.73 specifically require that packages of such products shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, the designation "cigars" and the appropriate class designation. This means that the appearance on the package of the word "cigars" in the class designation for large cigars does not fulfill the requirement of Section 270.214 or Section 275.73 and that the word "cigars" must be separately and adequately stated. While such descriptive words as "cigarillos," "cheroots," "blunts," "panetelas," etc., may be used on packages of cigars, they will not be considered as a substitute for the word "cigars."

Suggestions for Compliance. In order to assist you, we would like to point out examples of how the word "cigars" may appear on the package. The word "cigars" may be adequately imprinted directly on the package or on a label securely affixed to the package. For example, it may appear in connection with (1) a brand name, such as "Perfect Cigars," (2) the quantity statement, such as "25 cigars," or (3) a slogan, such as "finest quality cigars."

You are urged to submit packages to your assistant regional commissioner (alcohol and tobacco tax) for advice where there is any doubt about compliance with the requirement of the regulations.

Use of Existing Packaging Material. Manufacturers and importers of cigars presently using packages which do not bear the required notice as provided in

Sections 270.214 and 275.73 should advise their assistant regional commissioner as to the quantity of such stock on hand and the approximate time for its use, and request authorization to use such existing supplies.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division